



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION IX
75 Hawthorne Street
San Francisco, CA 94105

VIA FEDERAL EXPRESS

August 12, 2014

EPA CERCLA Section 104(e) Request for Information

Michael Profit
Greve Financial Services, Inc.
2224 Bachman Path
The Villages, FL 32162

Re: CERCLA Section 104(e) Request for Information related to Greve Financial Services, Inc.; the Omega Chemical Corporation Superfund Site; and Real Property at 8915 Sorensen Avenue, Santa Fe Springs, CA

Dear Mr. Profit:

The United States Environmental Protection Agency ("EPA") is spending public funds to investigate and respond to the release or threatened release of hazardous substances into the soil and groundwater at the Omega Chemical Corporation Superfund Site (the "Site") in Los Angeles County, California. The Site encompasses the former location of the used solvent and refrigerant recycling, reformulation, and treatment facility known as Omega Chemical, at 12504 and 12512 Whittier Boulevard in Whittier, California, as well as the plume of contaminated groundwater emanating from the Omega Chemical property, much of which has commingled with chemicals released at other locations into a continuous plume several miles long.

EPA previously issued Greve Financial Services, Inc. ("Greve") general and special notice letters under the Comprehensive Environmental Response, Compensation, and Liability Act ("CERCLA"), 42 U.S.C. §9601 *et seq.*, regarding the real property located at 8915 Sorensen Avenue, Santa Fe Springs, CA ("Property").

Information obtained by EPA indicates that you were the Chief Executive Officer and the sole shareholder of Greve at the time of its bankruptcy and dissolution. Consequently, EPA believes that you have personal knowledge concerning Greve. The purpose of this letter is to obtain additional information about Greve.

We request that you provide a complete and truthful written response to this Information Request and questions in Enclosure B **within twenty-one (21) calendar days** of your receipt of this letter. Instructions on how to respond to the questions are described in Enclosure A. Please return your written response to:

Keith Olinger, SFD-7-5
U.S. Environmental Protection Agency, Region IX
Superfund Division
75 Hawthorne Street
San Francisco, California 94105

Under Section 104(e) of CERCLA, 42 U.S.C. §9604(e), EPA has broad information-gathering authority which allows EPA to require persons to furnish information or documents relating to:

- (a) The identification, nature, and quantity of materials which have been or are generated, treated, stored, or disposed of at a vessel or facility or transported to a vessel or facility;
- (b) The nature or extent of a release or threatened release of a hazardous substance or pollutant or contaminant at or from a vessel or facility; and
- (c) Information relating to the ability of a person to pay for or perform a cleanup.

Please note that your compliance with this Information Request is mandatory. Failure to respond fully and truthfully may result in an enforcement action by EPA pursuant to Section 104(e)(5) of CERCLA, 42 U.S.C. §9604(e)(5). This statutory provision authorizes EPA to seek the imposition of penalties of up to \$37,500 per day of noncompliance. Please be further advised that provision of false, fictitious or fraudulent statements or representations may subject you to criminal penalties under 18 U.S.C. §1001. The information you provide may be used by EPA in administrative, civil or criminal proceedings.

Some of the information EPA is requesting may be considered by you to be confidential business information ("CBI"), as described in Title 40 of the Code of Federal Regulations, Subchapter A, Part 2, Subpart B (40 C.F.R., §2.201, *et seq.*). Please be aware that you may not withhold the information upon that basis. If you wish EPA to treat the information confidentially, you must advise EPA of that fact by following the procedures outlined in Enclosure A, including the requirement for supporting your claim for confidentiality. EPA will maintain information consistent with the Privacy Act of 1974, 5 U.S.C. §552a, as amended.

This request for information is not subject to review by the Office of Management and Budget ("OMB") under the Paperwork Reduction Act because it is not an "information collection request" within the meaning of 44 U.S.C. §§3502(3), 3507, 3512, and 3518(c)(1). See also 5 C.F.R. §§1320.3(c), 1320.4, and 1320.6(a). Furthermore, it is exempt from OMB review under the Paperwork Reduction Act because it is directed to fewer than ten persons. 44 U.S.C. §3502(4), (11); 5 C.F.R. §§1320.4 and 1320.6(a).

If you have questions regarding this Information Request, please contact Steve Berninger, Assistant Regional Counsel, at (415) 972-3909, or Keith Olinger, Enforcement Officer, at (415) 972-3125. If you have questions about the history of the Site, the nature of the environmental

conditions at the Site, or the status of cleanup activities, please contact Wayne Praskins at (415) 972-3181.

We appreciate and look forward to your prompt response to this Information Request.

Sincerely,

A handwritten signature in cursive script that reads "Kathi Moore".

Kathi Moore, Manager
Case Development/Cost Recovery Section
Site Cleanup Branch
Superfund Division

Enclosures (5):

- Enclosure A (Instructions and Definitions)
- Enclosure B (Information Request)
- Certification Statement for Ability to Pay Information
- EPA Financial Statement for Businesses
- Federal Tax Form 8821

cc (w/Encs. A & B):

Steve Berninger, EPA
Wayne Praskins, EPA
Keith Olinger, EPA

ENCLOSURE A: INSTRUCTIONS AND DEFINITIONS

Instructions:

1. Answer Each Question Completely. A separate response must be made to each of the questions set forth in this Information Request. For each question contained in this letter, if information responsive to this Information Request is not in your possession, custody, or control, please identify the person(s) from whom such information may be obtained. For the definition of “you” and other terms, please see the Definitions section below.
2. Number Each Answer. When answering the questions in Enclosure B, please precede each answer with the corresponding number of the question and subpart to which it responds.
3. Number Each Document. For each document produced in response to this Information Request, indicate on the document, or in some other reasonable manner, the number of the question to which it corresponds.
4. Provide the Best Information Available. Provide responses to the best of Respondent's ability, even if the information sought was never put down in writing or if the written documents are no longer available. You should seek out responsive information from current and former employees/agents. Submission of cursory responses when other responsive information is available to the Respondent will be considered non-compliance with this Information Request.
5. Identify Sources of Answer. For each question, identify all the persons and documents that you relied on in producing your answer.
6. Continuing Obligation to Provide/Correct Information. If additional information or documents responsive to this Request become known or available to you after you respond to this Request, EPA hereby requests pursuant to CERCLA Section 104(e) that you supplement your response to EPA.
7. Scope of Request. The scope of this request includes all information and documents independently developed or obtained by research on the part of your company, its attorneys, consultants or any of their agents, consultants or employees.
8. Confidential Information. The information requested herein must be provided even though you may contend that it includes confidential information or trade secrets. You may assert a confidentiality claim covering part or all of the information requested, pursuant to Sections 104(e)(7)(E) and (F) of CERCLA, 42 U.S.C. §§9604(e)(7)(E) and (F), and Section 3007(b) of RCRA, 42 U.S.C. §6927(b), and 40 C.F.R. §2.203(b). If you make a claim of confidentiality for any of the information you submit to EPA, you must prove that claim. For each document or response you claim confidential, you must separately address the following points:

- a. clearly identify the portions of the information alleged to be entitled to confidential treatment;
 - b. the period of time for which confidential treatment is desired (e.g., until a certain date, until the occurrence of a specific event, or permanently);
 - c. measures taken by you to guard against the undesired disclosure of the information to others;
 - d. the extent to which the information has been disclosed to others, and the precautions taken in connection therewith;
 - e. pertinent confidentiality determinations, if any, by EPA or other federal agencies, and a copy of any such determinations or reference to them, if available; and
 - f. whether you assert that disclosure of the information would likely result in substantial harmful effects on your business' competitive position, and if so, what those harmful effects would be, why they should be viewed as substantial, and an explanation of the causal relationship between disclosure and such harmful effects.
 - g. To make a confidentiality claim, please stamp, or type, "confidential" on all confidential responses and any related confidential documents. Confidential portions of otherwise nonconfidential documents should be clearly identified. You should indicate a date, if any, after which the information need no longer be treated as confidential. Please submit your response so that all nonconfidential information, including any redacted versions of documents are in one envelope and all materials for which you desire confidential treatment are in another envelope.
 - h. All confidentiality claims are subject to EPA verification. It is important that you satisfactorily show that you have taken reasonable measures to protect the confidentiality of the information and that you intend to continue to do so, and that it is not and has not been obtainable by legitimate means without your consent. Information covered by such claim will be disclosed by EPA only to the extent permitted by CERCLA Section 104(e). If no such claim accompanies the information when it is received by EPA, then it may be made available to the public by EPA without further notice to you.
9. Disclosure to EPA's Authorized Representatives. Information which you submit in response to this Information Request may be disclosed by EPA to authorized representatives of the United States, pursuant to 40 C.F.R. 2.310(h), even if you assert that all or part of it is confidential business information. The authorized representatives of EPA to which EPA may disclose information contained in your response are as follows:

Department of Toxic Substances Control/
California Environmental Protection Agency

ENCLOSURE A

Toeroek Associates, Inc.
EPA Contract Number EP-BPA-11-W-001

CH2M Hill, Inc.
EPA RAC Contract Number EP-S9-08-04

Toeroek Herndon Joint Venture
EPA Contract Number EP-R9-12-02

Gilbane Federal
EPA RAC Contract Number EP-S9-08-03

Techlaw
EPA ROC Contract Number EP-W-07-066

CB&I / Shaw Environmental & Infrastructure, Inc.
EPA RAC Contract Number EP-S9-13-02

Any subsequent additions or changes in EPA contractors who may have access to your response to this Information Request will be published in the Federal Register.

This information may be made available to these authorized representatives of EPA for any of the following reasons: to assist with document handling, inventory, and indexing; to assist with document review and analysis for verification of completeness; or to provide expert technical review of the contents of the response. Pursuant to 40 C.F.R. §2.310(h), you may submit comments on EPA's disclosure of any confidential information contained in your response by EPA to its authorized representatives along with the response itself, within the thirty (30) calendar day period in which the response is due.

10. Objections to Questions. If you have objections to some or all of the questions contained in the Information Request letter, you are still required to respond to each of the questions.

Definitions:

1. The term “you” or “Respondent” should be interpreted to include the addressee of this Information Request, and its officers, managers, employees, contractors, trustees, successors, assigns and agents.
2. The term “person” shall include any individual, firm, unincorporated association, partnership, corporation, trust, joint venture, or other entity.
3. The term “waste” or “wastes” shall mean and include trash, garbage, refuse, by-products, solid waste, hazardous waste, hazardous substances, and pollutants or contaminants, whether solid, liquid, or sludge.

4. The term “hazardous waste” shall have the same definition as that contained in Section 1004(5) of RCRA.
5. The term “hazardous substance” shall have the same definition as that contained in Section 101(14) of CERCLA, and includes any mixtures of such hazardous substances with any other substances, including mixtures of hazardous substances with petroleum products or other nonhazardous substances.
6. The term “release” has the same definition as that contained in Section 101(22) of CERCLA, and includes any spilling, leaking, pumping, pouring, emitting, emptying, discharging, injecting, escaping, leaching, dumping or disposing into the environment, including the abandonment or discharging of barrels, containers and other closed receptacles containing any hazardous substance or pollutant or contaminant.
7. The term “pollutant or contaminant” shall have the same definition as that contained in Section 101(33) of CERCLA and include any mixtures of such pollutants and contaminants with any other substance including petroleum products.
8. The term “materials” shall mean all substances that have been generated, treated, stored, or disposed of or otherwise handled at or transported to the Site including, but not limited to, all hazardous substances, pollutants or contaminants.
9. The term “document” includes any written, recorded, computer generated or visually or aurally reproduced material of any kind in any medium in your possession, custody, or control or known by you to exist, including originals, all prior drafts, and all non-identical copies.

ENCLOSURE B: QUESTIONS (INFORMATION REQUEST)

Note: The term “Property” refers to the property located at 8915 Sorensen Avenue, Santa Fe Springs, California.

1. State the full legal name, address, telephone number, positions(s) held by, and tenure of, the individual(s) answering any of these questions on behalf of Greve concerning the matters set forth herein.
2. Read and complete the enclosed Certification Statement for Ability to Pay Information.
3. Complete the enclosed EPA Financial Statement for Businesses.
4. Complete Items 1 (taxpayer information) and 7 (signature) of the enclosed IRS Form 8821.
5. Identify all property, casualty and/or liability insurance policies, and any other insurance contracts, held by you or your company from the time you or your company began operations at, or assumed ownership of (whichever occurred earlier), the Site property until the present. In identifying such policies, state:
 - a. The name and address of each insurer and of the insured;
 - b. The type of policy and policy numbers;
 - c. The effective dates for each policy; and,
 - d. The per occurrence policy limits of each policy.
6. Provide a copy of Greve’s federal income tax return (IRS Form 1120 or 1120S) for the years 2009-2013, as filed with the Internal Revenue Service, signed and complete with all schedules and attachments, including all Schedule K-1 for S-Corporations. If any 2009-2013 tax return was amended or audited, please provide complete copies of the amended return in addition to the original return.
7. Provide a copy of Greve’s audited financial statements for the years 2009-2013, including auditor’s opinion, balance sheet, income statement, statement of cash flows and supporting notes and schedules. If audited statements are not available, please submit unaudited financial statements, including balance sheet, income statement, statement of cash flows and supporting notes and schedules.
8. Provide a statement of Greve’s annual revenues for the years 2009-2013. Provide documentation evidencing such revenues.
9. Please provide a statement of the maximum amount that you believe Greve is financially able to pay to resolve its liability. You may express this amount as a one time, cash

payment due within the next twelve months and/or an estimate of the amount you could pay in annual instalment payments spread over the next five (5) years.

10. Please provide any additional information which may be relevant in evaluating Greve's ability to pay.
11. EPA information indicates that Greve Financial Services, Inc., a California corporation, was dissolved on March 19, 2012. Provide a Certificate of Dissolution and complete Articles of Dissolution. If Certificate of Dissolution and Articles of Dissolution are not available, please provide documents verifying that the company is dissolved and that all outstanding debts have been settled.
12. Describe the circumstances surrounding the dissolution of Greve, including in your answer the following:
 - a. The exact date of dissolution;
 - b. The names and addresses of any and all shareholders at the time of dissolution;
 - c. The value of all assets distributed to each shareholder as a result of the dissolution;
 - d. The final disposition of all assets, liabilities, and shares of Greve;
 - e. The identity of all parties to any transactions relating to or arising out of the dissolution; and;
 - f. The identity of all documents relating to the dissolution.
13. Identify any successor corporations or other entities of Greve.
14. If Greve was a subsidiary of another corporation, identify such other corporation and state the dates during which the parent/subsidiary relationship existed and the names and addresses of that corporation's president, chairman of the board and other officers.
15. Describe any asset purchase agreements, whereby some or all of the assets of Greve were ever sold to any other entity, including the date(s), the companies involved and the terms of such asset purchase agreement(s).
16. Provide sale agreements for the final sale and/or transfer of company assets at the time operations ceased. Assets include, but are not limited to, common stock, use of company name, inventory, property and equipment, real estate, and other assets. If sale agreements are not available, provide the following information about the disposition of the company assets: a description of the assets, the name of purchaser of the assets, the date of sale, and the price received for the assets.
17. Provide a list of all of Greve's officers by name, title and dates of office from the date of incorporation to the present.
18. Provide a list of all of Greve's directors from the date of incorporation to the present. Include the dates of service for each director.

19. Provide a list of all of Greve's shareholders (5 percent interest or greater in the company) from the date of incorporation to the present. Include the name, current or most recent address and phone number of each shareholder. As part of your response, provide the number and type of shares held by each shareholder, as well as the percentage of the company owned by each identified shareholder for each year, beginning with the date of incorporation.
20. Describe the corporate affiliation between Greve and Fernal Properties, Inc. ("Fernal"). Provide copies of all documentation evidencing such affiliation. As part of your response, also provide the following information:
 - a. State whether Greve was a parent corporation, subsidiary, unincorporated division or operating unit, affiliate, or sister entity of Fernal.
 - b. State whether Greve and Fernal ever owned or had an interest in each other. If so, describe the nature and extent of any ownership interest and when and how such ownership interest was acquired. In addition, describe the nature of the sale and/or transaction reflecting this ownership interest. Provide copies of all documents evidencing the purchase of assets, along with all attachments and schedules and any and all financing documents, including security agreements, promissory notes and financing statements.
21. EPA information indicates that Fernal was a creditor of Greve and foreclosed on the Property on February 1, 2011. Provide information clarifying the nature of this creditor/debtor relationship, including stating what claims and liens Fernal had against Greve and providing the total amount of the debt owed by Greve to Fernal.
22. EPA has obtained a copy of the Trustee's Deed recorded February 3, 2011 conveying the Property to Fernal, which indicates that Fernal paid \$2,033,593.67 in exchange for the Property. Please provide any and all documentation associated with the valuation of the Property in connection with this foreclosure, including any appraisal of the Property. Please provide the value of debt satisfaction of Fernal's claims against Greve that was attained by Fernal's acquisition of the Property through foreclosure proceedings.
23. Provide any corporate minutes of meetings of the board of directors or shareholders concerning, approving or ratifying the creditor/debtor agreement between Fernal and Greve.
24. State the amount that Greve received pursuant to the foreclosure sale of the Property on February 1, 2011, including any amount allotted to satisfaction of the claims of Greve's creditors. Provide information as to how any proceeds have been spent or are planned to be used.
25. EPA has obtained a copy of the January 31, 2001 Agreement entered between Greve and Angeles Chemical Co., Inc. concerning certain funding of remediation at the Property. State whether Angeles Chemical Co., Inc. received proceeds from Greve's sale of the property pursuant to the conditions set forth in paragraph 8. If the answer is "yes,"

provide the amount(s) and date(s) of payment, and describe how the proceeds have been spent or are planned to be used.

26. EPA information indicates that, in the matter of Angeles Chemical Co., Inc., et al. v. McKesson Corp., et al. (the “McKesson Action”), a \$4.55 million settlement was agreed to between the parties as set forth in a Settlement Agreement effective January 5, 2010. Did Greve receive an allocation of settlement proceeds? If your answer is anything other than an unqualified “no”, provide a response to the following:
 - a. State the amount Greve received from the allocation of settlement proceeds.
 - b. Provide information as to how the settlement proceeds Greve received have been spent or are planned to be used.
 - c. Regarding the remaining settlement proceeds, state which individuals and/or entities were recipients, the amount(s) allocated, and provide information as to how the settlement proceeds have been spent or are planned to be used.
 - d. Provide any documents setting forth or relating to the settlement agreement.
27. EPA information indicates that Greve’s net settlement covered only amounts paid by Greve to characterize, secure and remediate with soil vapor extraction. Provide the dollar amount of Greve’s gross and net settlement. Provide documentation of Greve’s payment(s) for services to characterize, secure and remediate with soil vapor extraction.
28. EPA information indicates that in the McKesson Action, Greve received \$250,000 from Robert O. Berg and Donna M. Berg, Pearl Rosenthal, and the Estate of Arnold Rosenthal, pursuant to the 2009 settlement. Explain how that money was spent or, if not already spent, how it is planned to be used. Provide an explanation of the duties and obligations that Greve accepted in exchange, and provide an accounting of all expenditures or other efforts that Greve has incurred as a result of its obligations in this settlement.
29. EPA information indicates that in the McKesson Action, \$750,000 was placed into an interest-bearing escrow account for the benefit of the Berg and Rosenthal parties. Please state the amount that the Berg and Rosenthal parties have each received of the money placed in the escrow account. State the amount that each of the Berg and Rosenthal parties received from the allocation and provide information as to how the settlement proceeds have been spent or are planned to be used. Regarding the remaining settlement proceeds, state which individuals and/or entities were recipients, the amount(s) allocated, and provide information as to how the settlement proceeds have been spent or are planned to be used.
30. EPA information indicates that pursuant to related cross-claims filed in the McKesson Action, a \$5.5 million settlement was agreed to between Angeles Chemical Co., Inc.’s insurers and Angeles Chemical Co., Inc., John Locke, the Estate of Janice Locke, Greve, Robert O. Berg and Donna M. Berg, Pearl Rosenthal, and the Estate of Arnold Rosenthal. Did Greve receive an allocation of settlement proceeds? If your answer is anything other than an unqualified “no”, provide a response to the following:

- a. State the amount Greve received from the allocation of settlement proceeds.
 - b. Provide information as to how the settlement proceeds Greve received have been spent or are plan to be used.
 - c. Provide any documents setting forth or relating to the settlement agreement.
31. Did Greve receive any settlement proceeds from any other insurance company/ies as part of the 2009 settlement or in any way related to the Property? If so, identify the individuals and/or entities that were involved in the settlement, including which were recipients of any amounts of money, the amount(s) allocated, and provide information as to how the settlement proceeds have been spent or are planned to be used. Provide any documents setting forth or relating to the settlement agreement.
 32. Did Greve receive any proceeds from any other party involved in the 2009 settlement or in any way related to the Property? If so, identify the individuals and/or entities that were involved in the settlement, including which were recipients of any amounts of money, the amount(s) allocated, and provide information as to how the settlement proceeds have been spent or are planned to be used. Provide any documents setting forth or relating to the settlement agreement.
 33. Provide an estimate of the costs Greve has incurred on investigation and remediation of the Property. Provide documentation evidencing such estimate of costs.
 34. Describe any agreement, whether written or verbal, to which Greve is or was a party concerning the environmental conditions, cleanup or remediation of the Property. Include a description of any ongoing obligations related to the Property. As part of your response, describe each part of the agreement not in writing; provide the name, address and telephone number of each person agreeing to that provision; and provide the date that part of the agreement was made. Provide any documents evidencing such an agreement.
 35. EPA information indicates that Greve filed a Chapter 7 voluntary petition in U.S. Bankruptcy Court Central District of California on November 14, 2011. Despite the fact that Greve received a General Notice Letter from EPA in 2007, it appears that EPA was not notified of Greve's bankruptcy. Please confirm whether EPA was provided with notice of Greve's bankruptcy. Provide any documents setting forth or relating to the bankruptcy notification. Provide any facts or justification for Greve's failure to notify EPA of the bankruptcy.
 36. EPA information indicates that Greve provided notification of its bankruptcy to Cal-EPA, Department of Toxic Substances Control (DTSC), and indicated that DTSC's claim of \$10,000 was incurred in 2000-2011. Provide a narrative answer concerning the resolution of DTSC's claim, and provide all supporting documentation for both the resolution of the claim and its valuation as provided in Greve's bankruptcy filings.
 37. EPA information indicates that Greve provided notification of its bankruptcy to Fernal, and indicated that Fernal's claim of \$160,000 was incurred in 2000-2011. Provide a narrative response concerning the resolution of Fernal's claim, and provide all supporting

documentation for both the resolution of the claim and its valuation as provided in Greve's bankruptcy filings.

38. EPA information indicates that according to certain allegations in the litigation ongoing in Los Angeles County Superior Court in the matter of Fernal Properties, Inc. v. Angeles Chemical Co., Inc., on or about July 10, 2010, Fernal sold 100% of the stock of Greve to you. Please provide all documentation of the transfer of the stock of Greve to you, including any consideration exchanged.
39. Please state whether the settlement proceeds from the McKesson Action were among the assets owned by Greve at the time of its stock transfer to you. If any portion of the settlement proceeds were not in Greve's possession or control at that time, please provide an explanation of the disposition of the settlement proceeds and provide documentation of that disposition.
40. Please provide an accounting of all assets of Greve at the time of the stock transfer to you.

Omega Chemical Superfund Site

Certification Statement for Ability to Pay Information

Name of Settling Party _____

I am the authorized agent for the below-designated entity or individual. I have personally examined and am familiar with the information submitted in this application and all of its attachments. I certify under penalty of perjury that, to the best of my knowledge and belief, and based on reasonable investigation, the submitted information is true, accurate and complete. On behalf of the below-designated entity or individual, I acknowledge a continuous and ongoing obligation to update EPA should any additional information relevant to this application become available, including but not limited to any material changes to the entity or individual's financial condition, prior to final execution of the settlement agreement. I also understand that knowingly making a false statement in this application or its attachments, or withholding or intentionally omitting material information, may be grounds for EPA to deny my claim of an inability to fully pay the costs in question, and may also subject me to significant criminal, civil, or administrative penalties, including the possibility of fine and imprisonment.

DATE

SETTLING PARTY

SIGNATURE OF AUTHORIZED AGENT

PRINTED NAME OF AUTHORIZED AGENT

TITLE OF AUTHORIZED AGENT

U.S. Environmental Protection Agency, Region IX
Financial Statement for Businesses *

(If additional space is needed, attach a separate sheet)

1. Your name and address (including zipcode and county)	1a. Business name and address (including zipcode and county)	2. Business phone number ()
3. Name and address of registered agent (including zipcode and county)		4. (Check appropriate box) <input type="checkbox"/> Sole proprietor <input type="checkbox"/> Trust <input type="checkbox"/> Partnership <input type="checkbox"/> Other (specify) _____ <input type="checkbox"/> Corporation _____
5. State of Incorporation (or country if foreign)	5a. Employer Identification Number	6. Date of Incorporation
		7a. Type of business
		7b. SIC Code

8. Information about owner, partners, officers, directors, major shareholder (5% or more stock ownership), other holders of more than 5% equity interest, holders of rights to purchase more than equity interest and other persons with an ability to control.

Name and Title	Effective Date	Home Address	Social Security Number (optional)	Phone Number	Total Shares or Interest

Section I General Financial Information

9. Last three years Federal and state income tax returns	Forms Filed	Tax Years ended	Net income before taxes
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10. Bank accounts (List all types of accounts including checking, savings, certificates of deposit, etc.)

Name of Institution	Address	Type of Account	Account No.	Balance
Total (Enter in Item 19)				

11. Bank Credit available (Lines of credit, etc.)

Name of Institution	Address	Credit Limit	Amount Owed	Credit Available	Monthly
Totals					

12. Location, box number, and contents of all safe deposit boxes rented or accessed

13. Real property

Brief Description and Type of Ownership	Address (include county, state and parcel number)
a.	
b.	
c.	

14. Insurance policies owned with business as beneficiary

Name Insured	Company	Policy Number	Type	Face Amount	Available Loan Value
Total (Enter in Item 21)					

15. Additional Information (Court and administrative proceedings by or against the business, settlement agreements, agreements to purchase or sell tangible or financial assets other than in the ordinary course of business, legal claims [whether asserted or not], bankruptcies, repossessions, recent transfers of assets for less than full value, anticipated increases in income, options to buy or sell real or personal property, real or personal property being purchased under contract, real or personal property being held on behalf of the business).

15a. List all subsidiaries owned, joint ventures, partnerships and other entities controlled by the business. Provide current market value of the business' interest in such subsidiary or other entity.

16. Federal government departments or agencies with whom you have a contract for payment of goods or services

Agency Name	Address	Contract No.	Amount to be Received	Payment Due Date

16a. Federal government departments or agencies that have extended or given the business loans, grants or assistance, or to which you have applied (or anticipate applying for any loan, grant, or assistance) in the past 5 years.

17. Accounts/Notes receivable (Include loans to stockholders, officers, partners, etc.)

Agency Name	Address	Amount Due	Due Date	Status
Total (Enter in Item 20)				

Section II.

Asset and Liability Analysis

Description (a)	Cur. Mkt Value (b)	Liabilities Bal. Due (c)	Equity in Asset (d)	Amount of Mo. Pymt. (e)	Name and Address of Lien/Note Holder/Obligee (f)	Date Pledged (g)	Date of Final Pymt. (h)
18. Cash on hand							
19. Bank accounts							
19a. Securities and other financial assets owned							
20. Accounts/Notes receivable							
21. Insurance Loan Value							
22. Real property (from item 13)		a.					
		b.					
		c.					
		d.					
23. Vehicles (Model, year, license)	a.						
	b.						
	c.						
24. Machinery and equipment (Specify)	a.						
	b.						
	c.						
25. Merchandise inventory (Specify)	a.						
	b.						
26. Other Assets (including permits, licenses, tax loss carry forwards, agreements not to compete, other contracts) (Specify)	a.						
	b.						
	c.						
	d.						
27. Other Liabilities (Include judgements, notes, tax liens, etc.)	a.						
	b.						
	c.						
	d.						
	e.						
28. Federal & State Taxes Owed							
29. Totals							

Section III.

Income and Expense Analysis

The following information applies to income and expenses during a one year period:		Accounting method used	
<div></div> to <div></div>			
Income		Expenses	
30. Gross receipts from sales, services, etc.	\$	36. Materials purchased	\$
31. Gross rental income		37. Wages and salaries of employees	
32. Interest		38. Wages/salaries/bonuses for officers, directors and stockholders	
33. Dividends		39. Rent	
34. Other income (Specify)		40. Installment payments (from line 29)	
		41. Supplies	
		42. Utilities / Telephone	
		43. Gasoline / Oil	
		44. Repairs and maintenance	
		45. Insurance	
		46. Current taxes	
		47. Other , including fees paid for services (Specify)	
35. Total	➡ \$	48. Total	➡ \$
		49. Net difference	➡ \$

50. List all transferred real & personal property, including cash (by gift; by loan that was not at fair market terms; by sale for less than fair market value or made outside the normal course of business, etc.) that was made within the last 3 years (items of \$3,000.00 or more):

Date	Amount	Property Transferred	To Whom	Conditions of Transfer
			(Indicate any relationship to business or its partners, directors, stockhold- ers, or other controlling persons)	

Certification

Under penalties of perjury, I declare that to the best of my knowledge and belief this statement of assets, liabilities, and other information is true, correct, and complete.

51. Signature	52. Print Name / Title	53. Date

Tax Information Authorization

- **Do not sign this form unless all applicable lines have been completed.**
- **Do not use this form to request a copy or transcript of your tax return. Instead, use Form 4506 or Form 4506-T.**

OMB No. 1545-1165

For IRS Use Only

Received by:

Name _____

Telephone (____) _____

Function _____

Date ____/____/____

1 Taxpayer information. Taxpayer(s) must sign and date this form on line 7.

Taxpayer name(s) and address (type or print)

Social security number(s)

Employer identification number

Daytime telephone number

Plan number (if applicable)

2 Appointee. If you wish to name more than one appointee, attach a list to this form.

Name and address

CAF No. _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

3 Tax matters. The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line. Do not use Form 8821 to request copies of tax returns.

(a) Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s) (see the instructions for line 3)	(d) Specific Tax Matters (see instr.)

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions on page 4. If you check this box, skip lines 5 and 6. ► ☐

5 Disclosure of tax information (you **must** check a box on line 5a or 5b unless the box on line 4 is checked):

a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box ► ☐

b If you do not want any copies of notices or communications sent to your appointee, check this box. ► ☐

6 Retention/revocation of tax information authorizations. This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed on line 3 above unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you **must** attach a copy of any authorizations you want to remain in effect **and** check this box ► ☐

To revoke this tax information authorization, see the instructions on page 4.

7 Signature of taxpayer(s). If a tax matter applies to a joint return, **either** husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods on line 3 above.

► **IF NOT SIGNED AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.**

► **DO NOT SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.**

Signature

Date

Signature

Date

Print Name

Title (if applicable)

Print Name

Title (if applicable)

☐ ☐ ☐ ☐ ☐ PIN number for electronic signature

☐ ☐ ☐ ☐ ☐ PIN number for electronic signature

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive your confidential information in any office of the IRS for the type of tax and the years or periods you list on Form 8821. You may file your own tax information authorization without using Form 8821, but it must include all the information that is requested on Form 8821.

Form 8821 does not authorize your appointee to advocate your position with respect to the federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. If you want to authorize an individual to represent you, use Form 2848, Power of Attorney and Declaration of Representative.

Use Form 4506, Request for Copy of Tax Return, to get a copy of your tax return.

Use Form 4506-T, Request for Transcript of Tax Return, to order: (a) transcript of tax account information and (b) Form W-2 and Form 1099 series information.

Use Form 56, Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a fiduciary relationship. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as an appointee and should not file Form 8821. If a fiduciary wishes to authorize an appointee to inspect and/or receive confidential tax information on behalf of the fiduciary, Form 8821 must be filed and signed by the fiduciary acting in the position of the taxpayer.

When To File

Form 8821 must be received by the IRS within 60 days of the date it was signed and dated by the taxpayer.

Where To File Chart

IF you live in . . .	THEN use this address . . .	Fax Number*
Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, or West Virginia	Internal Revenue Service Memphis Accounts Management Center PO Box 268, Stop 8423 Memphis, TN 38101-0268	901-546-4115
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, or Wyoming	Internal Revenue Service 1973 N. Rulon White Blvd. MS 6737 Ogden, UT 84404	801-620-4249
All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the Virgin Islands**, Puerto Rico (or if excluding income under section 933), a foreign country, U.S. citizens and those filing Form 2555, 2555-EZ, or 4563.	Internal Revenue Service International CAF DP: SW-311 11601 Roosevelt Blvd. Philadelphia, PA 19255	215-516-1017

*These numbers may change without notice.

**Permanent residents of Guam should use Department of Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas Charlotte Amalie, St. Thomas, V.I. 00802.

Where To File

Generally, mail or fax Form 8821 directly to the IRS. See the *Where To File Chart* on page 2. Exceptions are listed below.

If Form 8821 is for a specific tax matter, mail or fax it to the office handling that matter. For more information, see the instructions for line 4.

Your representative may be able to file Form 8821 electronically with the IRS from the IRS website. For more information, go to www.irs.gov. Under the *Tax Professionals* tab, click on *e-services—Online Tools for Tax Professionals*. If you complete Form 8821 for electronic signature authorization, do not file a Form 8821 with the IRS. Instead, give it to your appointee, who will retain the document.

Revocation of an Existing Tax Information Authorization

If you want to revoke an existing tax information authorization and do not want to name a new appointee, send a copy of the previously executed tax information authorization to the IRS, using the *Where To File Chart* on page 2. The copy of the tax information authorization must have a current signature and date of the taxpayer under the original signature on line 7. Write "REVOKE" across the top of Form 8821. If you do not have a copy of the tax information authorization you want to revoke, send a statement to the IRS. The statement of revocation or withdrawal must indicate that the authority of the appointee is revoked, list the tax matters and periods, and must be signed and dated by the taxpayer or representative. If the taxpayer is revoking, list the name and address of each recognized appointee whose authority is revoked. When the taxpayer is completely revoking authority, the form should state "remove all years/periods" instead of listing the specific tax matters, years, or periods. If the appointee is withdrawing, list the name, TIN, and address (if known) of the taxpayer.

To revoke a specific use tax information authorization, send the tax information authorization or statement of revocation to the IRS office handling your case, using the above instructions.

Taxpayer Identification Numbers (TINs)

TINs are used to identify taxpayer information with corresponding tax returns. It is important that you furnish correct names, social security numbers (SSNs), individual taxpayer identification numbers (ITINs), or employer identification numbers (EINs) so that the IRS can respond to your request.

Partnership Items

Sections 6221-6234 authorize a Tax Matters Partner to perform certain acts on behalf of an affected partnership. Rules governing the use of Form 8821 do not replace any provisions of these sections.

Representative Address Change

If the representative's address has changed, a new Form 8821 is not required. The representative can send a written notification that includes the new information and their signature to the location where the Form 8821 was filed.

Specific Instructions

Line 1. Taxpayer Information

Individuals. Enter your name, TIN, and your street address in the space provided. Do not enter your appointee's address or post office box. If a joint return is used, also enter your spouse's name and TIN. Also enter your EIN if applicable.

Corporations, partnerships, or associations. Enter the name, EIN, and business address.

Employee plan or exempt organization. Enter the name, address, and EIN of the plan sponsor or exempt organization, and the plan name and three-digit plan number.

Trust. Enter the name, title, and address of the trustee, and the name and EIN of the trust.

Estate. Enter the name, title, and address of the decedent's executor/personal representative, and the name and identification number of the estate. The identification number for an estate includes both the EIN, if the estate has one, and the decedent's TIN.

Line 2. Appointee

Enter your appointee's full name. Use the identical full name on all submissions and correspondence. Enter the nine-digit CAF number for each appointee. If an appointee has a CAF number for any previously filed Form 8821 or power of attorney (Form 2848), use that number. If a CAF number has not been assigned, enter "NONE," and the IRS will issue one directly to your appointee. The IRS does not assign CAF numbers to requests for employee plans and exempt organizations.

If you want to name more than one appointee, indicate so on this line and attach a list of appointees to Form 8821.

Check the appropriate box to indicate if either the address, telephone number, or fax number is new since a CAF number was assigned.

Line 3. Tax Matters

Enter the type of tax, the tax form number, the years or periods, and the specific tax matter. Enter "Not applicable," in any of the columns that do not apply.

For example, you may list "Income, 1040" for calendar year "2006" and "Excise, 720" for "2006" (this covers all quarters in 2006). For multiple years or a series of inclusive periods, including quarterly periods, you may list 2004 through (thru or a hyphen) 2006. For example, "2004 thru 2006" or "2nd 2005-3rd 2006." For fiscal years, enter the ending year and month, using the YYYYMM format. Do not use a general reference such as "All years," "All periods," or "All taxes." Any tax information authorization with a general reference will be returned.

You may list the current year or period and any tax years or periods that have already ended as of the date you sign the tax information authorization. However, you may include on a tax information authorization only future tax periods that end no later than 3 years after the date the tax information authorization is received by the IRS. The 3 future periods are determined starting after December 31 of the year the tax information authorization is received by the IRS. You must enter the type of tax, the tax form number, and the future year(s) or period(s). If the matter relates to estate tax, enter the date of the decedent's death instead of the year or period.

In **column (d)**, enter any specific information you want the IRS to provide. Examples of column (d) information are: lien information, a balance due amount, a specific tax schedule, or a tax liability.

For requests regarding Form 8802, Application for United States Residency Certification, enter "Form 8802" in column (d) and check the specific use box on line 4. Also, enter the appointee's information as instructed on Form 8802.

Note. If the taxpayer is subject to penalties related to an individual retirement account (IRA) account (for example, a penalty for excess contributions) enter, "IRA civil penalty" on line 3, column a.

Line 4. Specific Use Not Recorded on CAF

Generally, the IRS records all tax information authorizations on the CAF system. However, authorizations relating to a specific issue are not recorded.

Check the box on line 4 if Form 8821 is filed for any of the following reasons: (a) requests to disclose information to loan companies or educational institutions, (b) requests to disclose information to federal or state agency investigators for background checks, (c) application for EIN, or (d) claims filed on Form 843, Claim for Refund and Request for Abatement. If you check the box on line 4, your appointee should mail or fax Form 8821 to the IRS office handling the matter. Otherwise, your appointee should bring a copy of Form 8821 to each appointment to inspect or receive information. A specific-use tax information authorization will not revoke any prior tax information authorizations.

Line 6. Retention/Revocation of Tax Information Authorizations

Check the box on this line and attach a copy of the tax information authorization you do not want to revoke. The filing of Form 8821 will not revoke any Form 2848 that is in effect.

Line 7. Signature of Taxpayer(s)

Individuals. You must sign and date the authorization. Either husband or wife must sign if Form 8821 applies to a joint return.

Corporations. Generally, Form 8821 can be signed by: (a) an officer having legal authority to bind the corporation, (b) any person designated by the board of directors or other governing body, (c) any officer or employee on written request by any principal officer and attested to by the secretary or other officer, and (d) any other person authorized to access information under section 6103(e).

Partnerships. Generally, Form 8821 can be signed by any person who was a member of the partnership during any part of the tax period covered by Form 8821. See *Partnership Items* on page 3.

All others. See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Form 8821 is provided by the IRS for your convenience and its use is voluntary. If you designate an appointee to inspect and/or receive confidential tax information, you are required by section 6103(c) to provide the information requested on Form 8821. Under section 6109, you must disclose your social security number (SSN), employer identification number (EIN), or individual taxpayer identification number (ITIN). If you do not provide all the information requested on this form, we may not be able to honor the authorization.

The IRS may provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 min.; **Learning about the law or the form**, 12 min.; **Preparing the form**, 24 min.; **Copying and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 8821 simpler, we would be happy to hear from you. You can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Form 8821 to this address. Instead, see the *Where To File Chart* on page 2.



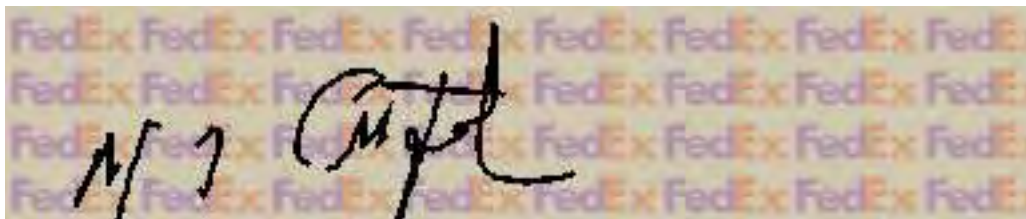
September 15, 2014

Dear Customer:

The following is the proof-of-delivery for tracking number **594833002324**.

Delivery Information:

Status:	Delivered	Delivered to:	Residence
Signed for by:	M.PROFIT	Delivery location:	2224 BACHMAN PATH THE VILLAGES, FL 32162
Service type:	FedEx Priority Overnight	Delivery date:	Aug 13, 2014 11:22
Special Handling:	Deliver Weekday Residential Delivery Direct Signature Required		



Shipping Information:

Tracking number:	594833002324	Ship date:	Aug 12, 2014
		Weight:	0.5 lbs/0.2 kg

Recipient:
Michael Profit
Greve Financial Services, Inc.
2224 Bachman Path
THE VILLAGES, FL 32162 US

Shipper:
Omega
Toeroek Associates, Inc.
1300 Clay Street
Suite 450
Oakland, CA 94612 US
9063-006

Reference

Thank you for choosing FedEx.